



Federal Deposit Insurance Corporation
550 17th Street, NW, Washington, D.C. 20429-9990

Financial Institution Letter
FIL-51-2014
October 6, 2014

CONSOLIDATED REPORTS OF CONDITION AND INCOME

Summary: The Consolidated Reports of Condition and Income (Call Report) for the September 30, 2014, report date must be received by Thursday, October 30, 2014. Certain institutions with foreign offices have an additional five calendar days to submit their reports.

Statement of Applicability to Institutions With Total Assets Under \$1 Billion: This Financial Institution Letter applies to all FDIC-supervised banks and savings associations, including community institutions.

Distribution:

FDIC-Supervised Banks (Commercial and Savings)
and FDIC-Supervised Savings Associations

Suggested Routing:

Chief Financial Officer
Chief Accounting Officer
Call Report Preparer

Related Topics:

[FIL-50-2014, October 2, 2014, Consolidated Reports of Condition and Income for Third Quarter 2014](#)

Contact:

FDIC's Data Collection and Analysis Section at
800-688-3342 or insurance-research@fdic.gov

Note:

FDIC Financial Institution Letters (FILs) may be accessed from the FDIC's Web site at <http://www.fdic.gov/news/news/financial/2014/>.

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Highlights:

- This quarter's Call Report does not require institutions to report any new data.
- There is no update to the Call Report instruction book this quarter.
- The Call Report forms for September 2014 are available on the Federal Financial Institutions Examination Council's Web site at http://www.ffiec.gov/ffiec_report_forms.htm and the FDIC's Web site at <http://www.fdic.gov/callreports>.
- Banks should review FIL-50-2014 and its accompanying Supplemental Instructions for further information on the third quarter 2014 Call Report. This quarter's Supplemental Instructions include guidance on:
 - The permissible use of the private company accounting alternative for goodwill for Call Report purposes, and
 - The circumstances in which a subsequent restructuring of a loan that is a troubled debt restructuring (TDR) need no longer be treated as a TDR.
- FIL-50-2014 can be accessed at <https://www.fdic.gov/news/news/financial/2014/fil14050.html>.